

REGULAR TAX LEVY

Fund #	Fund Name	2010 Real & Personal Assessed Value (Est)	2011 Levy Rate	2011 Real & Personal Property Tax
001	Current Expense	7,750,569,828	1.509218261315	\$11,697,302
103	Veterans Relief	7,750,569,828	0.020016334726	\$155,138
104	Social Services	7,750,569,828	<u>0.025000000554</u>	<u>\$193,764</u>
Total Regular			1.554234596595	\$12,046,204

TIMBER ASSESSED VALUE

Fund #	Fund Name	2010 Timber Assessed Value (TAV)	2011 Levy Rate	2011 Tax on TAV
001	Current Expense	432,372,878	1.509218261315	\$652,545
103	Veterans Relief	432,372,878	0.020016334726	\$8,655
104	Social Services	432,372,878	<u>0.025000000554</u>	<u>\$10,809</u>
Total Timber Value			1.554234596595	\$672,009

Timber Assessed Value is based on actual timber harvested in the County. Taxes collected on the harvested timber are distributed on 1st, 2nd then 3rd priority recipients. Lewis County is a 3rd priority recipient; accordingly, the amount of taxes actually collected is dependent upon the amount of timber harvested. This may be as little as none to the maximum estimated above.

ROAD LEVY

Fund #	Fund Name	2010 Real & Personal Assessed Value (Est)	2011 Levy Rate	2011 Real & Personal Property Tax
117	Roads	5,587,080,101	<u>1.754954715656</u>	<u>\$9,805,073</u>

STAFFING TRENDS

General Fund-001		2008	2009	2010	2011	Chg.	
		FTE	FTE	FTE	FTE	10 to 11	
101	Commissioners	5.00	6.00	6.00	5.00	-1.00	
102	Auditor	14.00	14.00	14.00	13.00	-1.00	
103	Auditor - Elections	2.00	2.00	2.00	2.00	0.00	
104	Assessor	20.40	19.90	19.90	18.54	-1.36	
106	Treasurer	8.00	8.00	8.00	8.00	0.00	
107	Clerk	15.00	15.00	15.00	13.00	-2.00	
108	Superior Court	10.00	10.00	10.00	10.00	0.00	
109	District Court	17.60	17.60	16.60	16.00	-0.60	
110	Pros Attorney	35.50	33.50	29.00	27.00	-2.00	
112	Self Insurance	3.00	3.00	3.00	2.00	-1.00	
115	Civil Service	0.40	0.40	0.40	0.40	0.00	
120	Human Resource Dept	2.00	1.67	1.67	2.00	0.33	
121	Budget/Fiscal Services	14.75	12.00	12.00	10.00	-2.00	
123	Central Services	2.00	1.33	1.33	1.00	-0.33	
201	Sheriff	65.00	60.84	58.75	54.17	-4.58	
202	Jail	64.00	60.00	58.00	55.42	-2.58	
203	Juvenile	33.38	32.18	31.18	29.28	-1.90	
302	Weed Control	4.00	1.00	1.00	1.00	0.00	
304	Animal Shelter	3.20	3.20	3.20	3.20	0.00	
601	Coroner	2.00	2.00	2.00	2.00	0.00	
701	WSU Ext	1.47	1.20	1.45	1.10	-0.35	
Total Current Expense		322.70	304.82	294.48	274.11	-20.37	
Other Funds							
101	Emergency Management	2.81	3.00	3.00	3.00	0.00	
104	Social Services	8.45	7.95	8.05	6.20	-1.85	
106	SWW Fair	5.00	4.75	3.75	3.75	0.00	
107	Communications	26.00	26.00	25.00	25.00	0.00	
108	Treasurer's O&M	1.00	1.00	1.00	1.00	0.00	
117	Roads	122.50	121.75	121.30	117.80	-3.50	
121	Community Development	25.00	17.00	15.50	14.50	-1.00	
159	Auditors O&M	0.00	0.60	0.60	0.60	0.00	
165	Gambling & Fraud	0.00	0.00	0.00	1.58	1.58	
190	Public Health	37.36	28.86	27.71	20.82	-6.89	
192	Senior Transportation	5.23	1.93	0.00	0.00	0.00	
199	Senior Services	10.06	9.01	0.00	0.00	0.00	
401	Solid Waste Utility	16.55	16.60	16.35	16.35	0.00	
407	South County Airport	0.75	0.75	0.75	0.75	0.00	
410	Water & Sewer	1.00	1.00	1.00	0.80	-0.20	
501	Equipment Rental	12.00	12.00	11.35	12.10	0.75	
507	Facilities	25.30	25.00	24.00	16.00	-8.00	
540	Information Technology	13.00	13.00	13.00	12.00	-1.00	
623	Vader Water System	0.00	0.00	0.00	1.60	1.60	
Total Other Funds		312.01	290.20	272.36	253.85	-18.51	
TOTAL FTE'S		634.71	595.02	566.84	527.96	-38.88	
						% reduction	-6.9%

STAFFING CHANGES BETWEEN 2010 AND 2011

Commissioners

-1.00 Board Administrative Coordinator

Auditor

-1.00 Deputy Auditor-Licensing

Assessor

-0.40 Deputy Assessor-Customer Service

-0.48 Appraiser III

-0.48 Appraiser II

Clerk

-2.00 Court Clerk

District Court:

-0.60 Probation Officer

Prosecutor:

-1.00 Deputy Prosecuting Attorney III

-1.00 Civil Deputy Prosecuting Attorney

Self Insurance

-1.00 Risk Management Specialist

Human Resources

0.33 Human Resources Coordinator

Budget/Fiscal Services

-1.00 Accountant

-1.00 Accounting Technician

Central Services

-0.33 Administrative Assistant

Sheriff:

-2.58 Deputy

-2.00 Support Tech

Jail:

-2.58 Corrections Officer

Juvenile Detention:

-0.80 Juvenile Court Administrator

-0.85 Juvenile Detention Officer

-0.25 GAL/CASA Program Coordinator

WSU Extension:

-0.40 Administrative Assistant

0.05 Ext program Coordinator

Social Services:

-1.00 Chemical Dependency Program Manager

-0.85 Community Outreach Worker

STAFFING CHANGES BETWEEN 2010 AND 2011

Roads

- 0.50 GIS Project Position
- 2.00 Road Maintenance Technician I
- 0.75 Maintenance & Operations Superintendent
- 0.05 PW Director/County Eng
- 0.20 Eng Tech Senior

Community Development:

- 1.00 Planning Manager

Gambling & Fraud Enforcement

- 1.00 Deputy Prosecuting Attorney III
- 0.58 Deputy

Health:

- 1.40 Public Health Nurse II
- 1.00 Social Worker
- 0.50 Office Assistant Senior
- 0.60 Customer Service Representative
- 0.11 Health Services Worker
- 1.00 Public Health Services Manager
- 1.00 Public Health Planning Mgr./Health Officer
- 0.50 Humane Officer
- 1.00 Environmental Health Specialist Senior

Water Sewer

- 0.20 Engineering Technician III

ER&R:

- 1.00 Central Shop Supervisor
- 0.25 Maintenance & Operations Superintendent

Facilities:

- 1.00 Project Coordinator
- 2.00 Custodian
- 5.00 Maintenance Technician

Information Technology

- 1.00 Information Technology Specialist III

Vader Water System

- 0.05 PW Director/County Eng
- 0.20 Eng Tech Senior
- 0.20 Eng Tech III
- 1.00 Water Sys Operator
- 0.15 Admin Assistant

-38.88 Total FTE Reduction

GLOSSARY OF TERMS

AGENCY/TRUST FUNDS:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

APPROPRIATION:

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION:

A valuation set upon real estate or other property by a government as a basis for levying taxes.

BOCC:

Board of County Commissioners.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary or approved.

BUDGET DOCUMENT:

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of two parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years' actual revenues, expenditures, and other data used in making the estimates.

BUDGET MESSAGE:

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGETARY CONTROL:

The control or management of a government in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETARY REPORTING:

The requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the general fund (current expense) and individual major special revenue funds with legally adopted annual budgets. Budgetary reporting is also required within the comprehensive annual financial report to demonstrate compliance at the legal level of control for all governmental funds with legally adopted annual budgets.

CAPITAL BUDGET:

A plan of proposed capital outlays and the means of financing them.

CAPITAL OUTLAY:

Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEPARTMENT:

Basic organizational unit of government which is functionally unique in its delivery of services.

DIVISION:

The organizational component of a department. It may be further subdivided into programs and program elements.

ESC:

Elected Steering Committee

EMERGENCY APPROPRIATION:

An appropriation made to a fund or program during the current operating fiscal year to cover unforeseen events and non-projected expenditures that changes reserves of a fund.

ENTERPRISE FUNDS:

A type of proprietary fund which contains activities which are operated in a manner similar to private businesses.

EXPENDITURES:

Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of current assets.

FUND:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

GENERAL FUND:

The main operating fund which tracks activities not accounted for by other funds. This fund is divided into departments. It is used to finance most of the County government's administrative activities, including all departments headed by elected officials, the court system and most law enforcement activities. Sometimes it may be referred to as the Current Expense Fund. The General Fund is a Governmental Fund.

GMA:

Growth Management Act – The GMA requires state and local governments to manage Washington's growth by identifying and protecting critical areas and natural resource lands, designating urban growth areas, preparing comprehensive plans and implementing them through capital investments and development regulations. This approach to growth management is unique among states.

GRANTS:

External contributions or other assets to be used or expended for a specified purpose, activity or facility.

INTERFUND:

Activity between funds of the county

INTERGOVERNMENTAL:

Transactions conducted between two or more governments

INTERNAL SERVICE FUNDS:

Internal service funds are used to report activities that provide goods or services to other funds, departments of the county on a cost reimbursement basis.

LEVY:

The total amount of taxes, special assessments or service charges imposed by a government.

OPERATING BUDGET:

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

OPERATING TRANSFER:

The regular, recurring transfers of cash from one fund (usually the general fund) to another, appropriated through the budget process.

RESOLUTION:

A special or temporary order of a legislative body which is less formal legally than an ordinance.

REVENUES:

The increase in governmental fund types net current assets. Also, the increase in proprietary fund types net total assets from other than expense refunds, capital contributions or residual equity transfers.

SPECIAL REVENUE FUNDS:

A type of governmental fund that accounts for the proceeds of specific revenue sources that is legally restricted for specific expenditures.

SUPPLEMENTAL APPROPRIATION:

An appropriation made to a fund or program during the current operating fiscal year to cover unforeseen events, projected over expenditures, or to replace revenue shortfalls that has no effect on reserves.